IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FIFTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 32610 of 1997

Between:

P.Narasimha Rao,S/o Kotaiah,
R/o Janapadu Village,Piduguralla Mandal, Guntur District.

..... PETITIONER

AND

1 The Regional Transport Officer, Narasaraopet, Guntur Disrict.
2 The Motor Vehicles Inspector, Piduguralla, Guntur District.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or direction more particularly one in the nature of "Writ of Mandamus" declaring the demand notice issued by the 1st respondent in Memo.No.837/A3/97, dated 26.4.1997 directing the petitioner to pay tax of Rs.7,200/- and penalty of Rs.13680/- total 20,880/- as illegal arbitrary and contrary to Law, and consequently set-aside the demand notice dated 26.4.1997 issued by the 1st respondent in the interest of justice.

Counsel for the Petitioner:MR.K.VENKATESH

Counsel for the Respondents 1 and 2: The Government Pleader for TRANSPORT

The Court made the following ORDER: (per BN,J)

Heard learned Counsel for the parties.

The petitioner has paid the tax component but not paid the penalty. He claims that he is an agriculturist and therefore, had not paid any tax for the Tractor. Whether the conditions laid down for such an exemption are fulfilled or not cannot be gone into by this Court as there is not sufficient material before us.

In these circumstances, we dispose of the writ petition by allowing the petitioner to file an appeal against the impugned order to the extent it imposes penalty. He may do so within four weeks from today. No costs.

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(BILAL NAZKI, J)

5th JULY, 2004

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(P.S.NARAYANA, J)

kvni/ajr

To

1 The Regional Transport Officer, Narasaraopet, Guntur Disrict.
2 The Motor Vehicles Inspector, Piduguralla, Guntur District.

3 Two CCs to the Government Pleader for Transport, High Court Buildings, A.P., Hyderabad.(OUT)

4 Two CD copies.